THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 7279 of 2006

17.04.2006

Between:

M/s.Balaji Iron Company, Kakinada, rep. by its Proprietor.

…Petitioner

And

The Commercial Tax Officer, Kakinada.

….Respondent.

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

WRIT PETITION No. 7279 of 2006

ORDER : (Per Hon'ble Sri Justice Bilal Nazki)

The assessment has been made on 17th July 2000. The order has become final. No appeal has been filed against this order. Now, a demand notice has been given on 5th of December 2005, therefore the writ petition has been filed.

The petitioner seeks a direction to the respondents to receive the C-Form for grant of relief under the Central Sales Tax Act, 1957. It is nowhere explained as to why the C-Form was not made available to the Department from the year 2000 till date. However, in any case, if such application is made before the authorities concerned, they may pass appropriate orders in accordance with law.

Writ petition is accordingly dismissed. No costs.

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(BILAL NAZKI, J)

17th April 2006

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(G.CHANDRAIAH,J)

ajr